

TELLICO VILLAGE PROPERTY)
OWNERS ASSOCIATION, INC.,)
)
Plaintiff,)
)
v.) Case No. 3:07-cv-260
)
JOSEPH W. STORY, et al.,)
)
Defendants.)

The United States, by undersigned counsel, responds to the numbered paragraphs of Plaintiff's complaint in equity for declaration of lien priority as follows:

- Case 3:07-cv-00260-TAV-CCS Document 4 Filed 08/24/07 Page 1 of 5 PageID
#: <pageID>

8. The United States is without knowledge or information sufficient to form a belief as to the truth of the allegations of ¶ 8.

9. The United States is without knowledge or information sufficient to form a belief as to the truth of the allegations of ¶ 9.

10. The United States admits ¶ 10 appears to be a summary of Article X attached as Exhibit A to the complaint. To the extent ¶ 10 includes other allegations, the United States denies them.

11. The United States admits ¶ 11 appears to be an excerpt from Article X attached as Exhibit A to the complaint. To the extent ¶ 11 includes other allegations, the United States denies them.

12. The United States admits ¶ 12 appears to be an excerpt from Article X attached as Exhibit A to the complaint. To the extent ¶ 12 includes other allegations, the United States denies them.

13. Admits the allegations of ¶ 13.

14. The United States is without knowledge or information sufficient to form a belief as to the truth of the allegations of ¶ 14.

15. Admits the allegations of ¶ 15.

16. The United States admits ¶ 16 appears to be an excerpt from the Tennessee Code Annotated. To the extent ¶ 16 includes other allegations, the United States denies them.

17. Denies the allegations of ¶ 17.

2698691.11

18. The United States is without knowledge or information sufficient to form a belief as to the truth of the allegations of ¶ 18.

19. The United States admits ¶ 19 appears to be a summary of the Default Judgment and Order of Sale attached as Exhibit E to the complaint. To the extent ¶ 19 includes other allegations, the United States denies them.

20. The United States is without knowledge or information sufficient to form a belief as to the truth of the allegations of ¶ 20.

21. The United States admits that a notice of Federal tax lien was filed against Joseph W. Story and that a copy of the notice is attached as Exhibit D. The United States is without knowledge or information sufficient to form a belief as to the truth of the remaining allegations of ¶ 21.

22. The United States admits ¶ 22 appears to be excerpts from the Internal Revenue Code. To the extent ¶ 22 includes other allegations, the United States denies them.

23. Denies the allegations of ¶ 23.

24. Denies the allegations of ¶ 24.

25. Denies the allegation that the Internal Revenue Service will not enforce the Federal tax lien. The United States is without knowledge or information sufficient to form a belief as to the truth of the remaining allegations of ¶ 25.

26. Denies the allegations of ¶ 26.

2698691.11

WHEREFORE, having fully responded to the petition, the United States prays
that the Court:

- A. Dismiss the complaint with prejudice;
- B. Grant to the United States its costs of defense; and
- C. Grant such other and further relief as may be deemed just and proper under
the circumstances.

DATE: August 24, 2007.

JAMES R. DEDRICK
United States Attorney

/s/ Jennifer L. Best
JENNIFER L. BEST
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Washington, DC 20044
Telephone: (202) 307-0714

2698691.11

TELLICO VILLAGE PROPERTY)
OWNERS ASSOCIATION, INC.,)
)
Plaintiff,)
)
v.) Case No. 3:07-cv-260
)
JOSEPH W. STORY, et al.,)
)
Defendants.)